



1997 ASSEMBLY BILL 555

October 9, 1997 - Introduced by Representatives AINSWORTH, ALBERS, BRANDEMUEHL, FREESE, GOETSCH, GROTHMAN, HAHN, HARSDORF, HASENOHRL, JOHNSRUD, MUSSER, OLSEN, OTT, OTTE, OWENS, PLOUFF, SERATTI, SKINDRUD, SPRINGER, SYKORA and ZUKOWSKI, cosponsored by Senators BRESKE and A. LASEE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.54 (30) (a) 3. of the statutes; **relating to:** the sales tax on
2 electricity used in farming.

Analysis by the Legislative Reference Bureau

Under current law, electricity sold during the months from November to April for use in farming is exempt from the sales tax and the use tax. This bill extends that exemption to all electricity sold for use in farming.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 77.54 (30) (a) 3. of the statutes is amended to read:

4 77.54 (30) (a) 3. Electricity sold ~~during the months of November, December,~~
5 ~~January, February, March and April~~ for use in farming, including but not limited to
6 agriculture, dairy farming, floriculture and horticulture.

7 **SECTION 2. Effective date.**

8 (1) This act takes effect on the first day of the 2nd month beginning after
9 publication.